

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

UNITED STATES OF AMERICA,

V.

CR 10 0274

SURIYA SRITHONG,

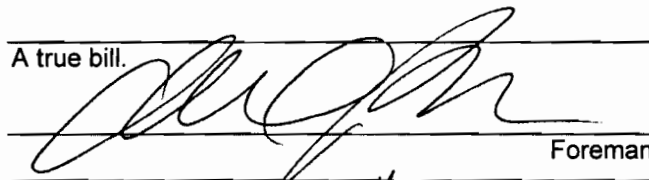
DEFENDANT(S).

INDICTMENT

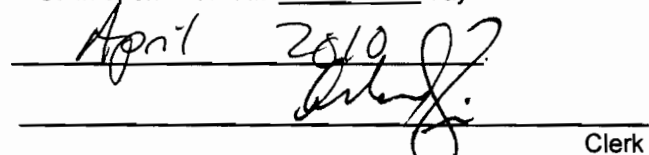
26 U.S.C. § 7206(1) - False Tax Return - (2 Counts)

26 U.S.C. § 7202 - Failure to Account for and Pay Over Withholding
Taxes (16 Counts)

A true bill.


Foreman

Filed in open court this 13th day of

April 2010

Clerk

ADA YIU

Bail, \$

No bail warrant



BERNARD ZIMMERMAN

FILED
2010 APR 13 P 2:49
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

MMC

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURTBY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING**OFFENSE CHARGED**26 U.S.C. § 7206(1) - False Tax
Return - (2 Counts)
26 U.S.C. § 7202 - Failure to
Account for and Pay Over
Withholding Taxes (16 Counts)☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony**PENALTY:**26 U.S.C. § 7206(1) - 3 yrs prison; \$250,000 fine; 1 yr Sup.
Rel.; \$100 assessment; 26 U.S.C. § 7202 - 5 yrs prison;
\$250,000 fine; 3 yrs Sup. Rel.; \$100 assessment**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State
Court, give name of court☐ this person/proceeding is transferred from another
district per (circle one) FRCrP 20, 21 or 40. Show
District☐ this is a reprosecution of
charges previously dismissed
which were dismissed on
motion of:☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a
pending case involving this same
defendant☐ prior proceedings or appearance(s)
before U.S. Magistrate regarding
this defendant were recorded underSHOW
DOCKET NO.MAGISTRATE
CASE NO.Name and Office of Person
Furnishing Information on JOSEPH P. RUSSONIELLO
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y
(if assigned) THOMAS NEWMAN, AUSA, TAX DIV.Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO

DEFENDANT - U.S.

SURIYA SRITHONG

DISTRICT COURT NUMBER

CR 10 0274

MMC

DEFENDANT**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding.
If not detained give date any prior summons
was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer
been filed? ☐ Yes
☒ NoIf "Yes"
give date
filedDATE OF
ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED
TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS*☒ WARRANT Bail Amount: _____

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: _____

*Where defendant previously apprehended on complaint, no new summons
or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments: _____

JOSEPH P. RUSSONIELLO (CSBN 44332)
United States Attorney

FILED
2010 APR 13 P 2:49
RICHARD W. [REDACTED]
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

SURIYA SRITHONG,

Defendant.

No. CR-
CR 10 0274
VIOLATIONS:

MMC

26 U.S.C. § 7206(1); (False Tax Return)
(2 Counts); 26 U.S.C. § 7202; (Failure to
Account for and Pay Over Withholding Taxes)
(16 Counts)

VENUE: SAN FRANCISCO

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Fraud and False Statements)

On or about April 17, 2006, in the Northern District of California,

SURIYA SRITHONG,

then a resident of San Francisco, California, did willfully make and subscribe a U.S. Individual Income Tax Return, Form 1040, for 2005, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said Form 1040 he did not believe to be true and correct as to every material matter in that the said Form 1040 reported no gross receipts, expenses, net income, or taxes related to the operation of the Suriya Thai Restaurant for 2005, whereas, he then and there well knew and believed that he was required to report gross receipts, expenses, net income, or taxes related to the restaurant.

[Handwritten signature]

1 In violation of Title 26, United States Code, Section 7206(1).

2 COUNT TWO: (26 U.S.C. § 7206(1) - Fraud and False Statements)

3 On or about April 16, 2007, in the Northern District of California,

4 SURIYA SRITHONG,

5 then a resident of San Francisco, California, did willfully make and subscribe a U.S. Individual
6 Income Tax Return, Form 1040, for 2006, which was verified by a written declaration that it was
7 made under the penalties of perjury and was filed with the Internal Revenue Service, which said
8 Form 1040 he did not believe to be true and correct as to every material matter in that the said
9 Form 1040 reported no gross receipts, expenses, net income, or taxes related to the operation of
10 the Suriya Thai Restaurant for 2006, whereas, he then and there well knew and believed that he
11 was required to report gross receipts, expenses, net income, or taxes related to the restaurant.

12 In violation of Title 26, United States Code, Section 7206(1).

13 COUNT THREE: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

14 On or about April 30, 2004, in the Northern District of California,

15 SURIYA SRITHONG,

16 then a resident of San Francisco, California, was required to deduct and collect federal income
17 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
18 employees for the first quarter of 2004, ending March 31, and did willfully fail to truthfully
19 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
20 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
21 ending March 31, 2004, while conducting business as a sole proprietorship under the name
22 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

23 In violation of Title 26, United States Code, Section 7202.

24 COUNT FOUR: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

25 On or about July 31, 2004, in the Northern District of California,

26 SURIYA SRITHONG,

27 then a resident of San Francisco, California, was required to deduct and collect federal income
28 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his

1 employees for the second quarter of 2004, ending June 30, and did willfully fail to truthfully
2 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
3 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
4 ending June 30, 2004, while conducting business as a sole proprietorship under the name Suriya
5 Thai Restaurant, with its principal place of business in San Francisco, California.

6 In violation of Title 26, United States Code, Section 7202.

7 COUNT FIVE: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

8 On or about October 31, 2004, in the Northern District of California,

9 SURIYA SRITHONG,

10 then a resident of San Francisco, California, was required to deduct and collect federal income
11 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
12 employees for the third quarter of 2004, ending September 30, and did willfully fail to truthfully
13 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
14 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
15 ending September 30, 2004, while conducting business as a sole proprietorship under the name
16 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

17 In violation of Title 26, United States Code, Section 7202.

18 COUNT SIX: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

19 On or about January 31, 2005, in the Northern District of California,

20 SURIYA SRITHONG,

21 then a resident of San Francisco, California, was required to deduct and collect federal income
22 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
23 employees for the fourth quarter of 2004, ending December 31, and did willfully fail to truthfully
24 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
25 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
26 ending December 31, 2004, while conducting business as a sole proprietorship under the name
27 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

28 In violation of Title 26, United States Code, Section 7202.

1 COUNT SEVEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

2 On or about April 30, 2005, in the Northern District of California,

3 SURIYA SRITHONG,

4 then a resident of San Francisco, California, was required to deduct and collect federal income
5 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
6 employees for the first quarter of 2005, ending March 31, and did willfully fail to truthfully
7 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
8 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
9 ending March 31, 2005, while conducting business as a sole proprietorship under the name
10 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

11 In violation of Title 26, United States Code, Section 7202.

12 COUNT EIGHT: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

13 On or about July 31, 2005, in the Northern District of California,

14 SURIYA SRITHONG,

15 then a resident of San Francisco, California, was required to deduct and collect federal income
16 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
17 employees for the second quarter of 2005, ending June 30, and did willfully fail to truthfully
18 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
19 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
20 ending June 30, 2005, while conducting business as a sole proprietorship under the name Suriya
21 Thai Restaurant, with its principal place of business in San Francisco, California.

22 In violation of Title 26, United States Code, Section 7202.

23 COUNT NINE: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

24 On or about October 31, 2005, in the Northern District of California,

25 SURIYA SRITHONG,

26 then a resident of San Francisco, California, was required to deduct and collect federal income
27 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
28 employees for the third quarter of 2005, ending September 30, and did willfully fail to truthfully

1 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
2 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
3 ending September 30, 2005, while conducting business as a sole proprietorship under the name
4 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

5 In violation of Title 26, United States Code, Section 7202.

6 COUNT TEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment Taxes)

7 On or about January 31, 2006, in the Northern District of California,

8 SURIYA SRITHONG,

9 then a resident of San Francisco, California, was required to deduct and collect federal income
10 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
11 employees for the fourth quarter of 2005, ending December 31, and did willfully fail to truthfully
12 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
13 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
14 ending December 31, 2005, while conducting business as a sole proprietorship under the name
15 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

16 In violation of Title 26, United States Code, Section 7202.

17 COUNT ELEVEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
18 Taxes)

19 On or about April 30, 2006, in the Northern District of California,

20 SURIYA SRITHONG,

21 then a resident of San Francisco, California, was required to deduct and collect federal income
22 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
23 employees for the first quarter of 2006, ending March 31, and did willfully fail to truthfully
24 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
25 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
26 ending March 31, 2006, while conducting business as a sole proprietorship under the name
27 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

28 In violation of Title 26, United States Code, Section 7202.

1 COUNT TWELVE: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
2 Taxes)

3 On or about July 31, 2006, in the Northern District of California,

4 SURIYA SRITHONG,

5 then a resident of San Francisco, California, was required to deduct and collect federal income
6 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
7 employees for the second quarter of 2006, ending June 30, and did willfully fail to truthfully
8 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
9 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
10 ending June 30, 2006, while conducting business as a sole proprietorship under the name Suriya
11 Thai Restaurant, with its principal place of business in San Francisco, California.

12 In violation of Title 26, United States Code, Section 7202.

13 COUNT THIRTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
14 Taxes)

15 On or about October 31, 2006, in the Northern District of California,

16 SURIYA SRITHONG,

17 then a resident of San Francisco, California, was required to deduct and collect federal income
18 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
19 employees for the third quarter of 2006, ending September 30, and did willfully fail to truthfully
20 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
21 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
22 ending September 30, 2006, while conducting business as a sole proprietorship under the name
23 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

24 In violation of Title 26, United States Code, Section 7202.

25 COUNT FOURTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
26 Taxes)

27 On or about January 31, 2007, in the Northern District of California,

28 SURIYA SRITHONG,

1 then a resident of San Francisco, California, was required to deduct and collect federal income
2 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
3 employees for the fourth quarter of 2006, ending December 31, and did willfully fail to truthfully
4 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
5 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
6 ending December 31, 2006, while conducting business as a sole proprietorship under the name
7 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

8 In violation of Title 26, United States Code, Section 7202.

9 COUNT FIFTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
10 Taxes)

11 On or about April 30, 2007, in the Northern District of California,

12 SURIYA SRITHONG,

13 then a resident of San Francisco, California, was required to deduct and collect federal income
14 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
15 employees for the first quarter of 2007, ending March 31, and did willfully fail to truthfully
16 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
17 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
18 ending March 31, 2007, while conducting business as a sole proprietorship under the name
19 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

20 In violation of Title 26, United States Code, Section 7202.

21 COUNT SIXTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
22 Taxes)

23 On or about July 31, 2007, in the Northern District of California,

24 SURIYA SRITHONG,

25 then a resident of San Francisco, California, was required to deduct and collect federal income
26 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
27 employees for the second quarter of 2007, ending June 30, and did willfully fail to truthfully
28 account for and pay over to the Internal Revenue Service the federal income taxes and Federal

1 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
2 ending June 30, 2007, while conducting business as a sole proprietorship under the name Suriya
3 Thai Restaurant, with its principal place of business in San Francisco, California.

4 In violation of Title 26, United States Code, Section 7202.

5 COUNT SEVENTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
6 Taxes)

7 On or about October 31, 2007, in the Northern District of California,

8 SURIYA SRITHONG,

9 then a resident of San Francisco, California, was required to deduct and collect federal income
10 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
11 employees for the third quarter of 2007, ending September 30, and did willfully fail to truthfully
12 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
13 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
14 ending September 30, 2007, while conducting business as a sole proprietorship under the name
15 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.

16 In violation of Title 26, United States Code, Section 7202.

17 COUNT EIGHTEEN: (26 U.S.C. § 7202 - Failure to Account for and Pay Over Employment
18 Taxes)

19 On or about January 31, 2008, in the Northern District of California,

20 SURIYA SRITHONG,

21 then a resident of San Francisco, California, was required to deduct and collect federal income
22 taxes and Federal Insurance Contributions Act taxes from the total taxable wages of his
23 employees for the fourth quarter of 2007, ending December 31, and did willfully fail to truthfully
24 account for and pay over to the Internal Revenue Service the federal income taxes and Federal
25 Insurance Contributions Act taxes due and owing to the United States of America for the quarter
26 ending December 31, 2007, while conducting business as a sole proprietorship under the name
27 Suriya Thai Restaurant, with its principal place of business in San Francisco, California.


28 In violation of Title 26, United States Code, Section 7202.

A True Bill


Dated: April 13, 2010


FOREPERSON

JOSEPH P. RUSSONIELLO
United States Attorney


BRIAN STRETCH
Chief, Criminal Section

Approved as to Form


THOMAS M. NEWMAN
Assistant United States Attorney

INDICTMENT